IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORIGINAL SIDE

INCOME TAX APPEAL NO. 59 OF 2003

The Commissioner of Income-tax-3,
Mumbai. Appellant

vs.

M/s.Suraj Diamonds (India)Ltd. Respondent

Mr.R.V.Desai i/b. Mr.T.C.Kaushik for the appellant.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 28th September 2004

P.C.

Heard Mr.R.V.Desai, the learned senior counsel for the revenue.

2. We perused the order of the Tribunal and we do not find any legal infirmity therein.

3. No substantial question of law arises.

4. The appeal is dismissed in limine.

(R.M. LODHA,J.)

(J.P. DEVADHAR,J.)